## UNITED STATES DISTRICT COURT WESTERN DISTRICT OF NORTH CAROLINA CHARLOTTE DIVISION 3:22-cr-00031-MOC-DCK

UNITED STATES OF AMERICA,	)	
	)	
	)	
	)	
Vs.	)	ORDER
	)	
LATHISA SMOKES,	)	
	)	
Defendant.	)	

**THIS MATTER** is before the Court on Defendant's pro se Motion for Early Termination of Probation/Supervised Release. (Doc. No. 3). The Government has filed a response in opposition to Defendant's motion. (Doc. No. 7). For the following reasons, the motion is **DENIED**.

On October 16, 2020, Defendant Smokes pled guilty to all 21 counts of an indictment charging her with Making False Claims, in violation of 18 USC § 287 (Counts 1-12), and Aiding and Assisting in the Preparation of False Tax Returns, in violation of 26 USC § 7206(2) (Counts 13-21). (Doc. No. 1 in Case 5:18-cr-333 (WDNY)).

In sum and substance, Defendant operated as an unlicensed tax preparer and filed tax returns with false or inflated incomes, thereby producing fraudulently inflated tax refunds. The Presentence Report calculated Defendant's criminal history category as II and the Guidelines range as 21-27 months. On August 12, 2021, Defendant was sentenced to five years' probation.

In her motion, Defendant cites her compliance with her terms and conditions, her employment, and her role as a mother as the basis for her request for early termination. (Doc. No. 3).

Both the Government and the USPO oppose early termination at this time. (Doc. No. 7 at 2). Responding to the motion, the Government states that the USPO has confirmed that Defendant has been in overall compliance with her supervision. The Government argues, however, that Defendant has completed less than two years of her five-year term of supervised release and Defendant's terms of supervision are minimal. Indeed, beyond standard supervised release conditions, Defendant's only additional restrictions are that she may not incur new lines of credit without approval, and may not work in a profession related to tax preparation. The Government states that both the Government and the USPO, therefore, oppose granting Defendant's motion at this time.

This Court agrees with the Government that it is premature to grant Defendant early termination at this time. If Defendant continues to be successful while on supervised release, however, the Court will entertain a subsequent motion by Defendant once she has served at least two-thirds of her supervision.

In sum, Defendant's pro se Motion for Early Termination of Probation/Supervised Release, (Doc. No. 3), is **DENIED** at this time.

Signed: June 27, 2023

United States District Judge